

STATE OF ILLINOIS

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Facility Name & ID Number Sherman West Court# 0037507 Report Period Beginning: 05/01/04 Ending: 04/30/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>112</u>	Skilled (SNF)	<u>112</u>	<u>40,880</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>8</u>	Sheltered Care (SC)	<u>8</u>	<u>2,920</u>	5
6		ICF/DD 16 or Less			6
7	<u>120</u>	TOTALS	<u>120</u>	<u>43,800</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>2,287</u>	<u>16,765</u>	<u>9,264</u>	<u>28,316</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		<u>3,434</u>		<u>3,434</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>2,287</u>	<u>20,199</u>	<u>9,264</u>	<u>31,750</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 72.49%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/18/91

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 02/18/91NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 34 and days of care provided 9,264Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 4/30/05 Fiscal Year: 4/30/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Sherman West Court

0037507

Report Period Beginning: 05/01/04

Ending: 04/30/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	265,344	11,273	2,174	278,791		278,791		278,791		1
2	Food Purchase		159,102		159,102		159,102	(6,337)	152,765		2
3	Housekeeping	83,518		14,279	97,797		97,797		97,797		3
4	Laundry	31,106	7,944		39,050		39,050		39,050		4
5	Heat and Other Utilities			135,878	135,878		135,878		135,878		5
6	Maintenance	69,064	3,147	53,511	125,722		125,722		125,722		6
7	Other (specify):*										7
8	TOTAL General Services	449,032	181,466	205,842	836,340		836,340	(6,337)	830,003		8
	B. Health Care and Programs										
9	Medical Director			39,300	39,300		39,300		39,300		9
10	Nursing and Medical Records	2,210,373	154,210	21,429	2,386,012		2,386,012		2,386,012		10
10a	Therapy	212,656	861	112,774	326,291		326,291		326,291		10a
11	Activities	65,469	4,085	3,253	72,807		72,807	1,346	74,153		11
12	Social Services	41,425			41,425		41,425		41,425		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,529,923	159,156	176,756	2,865,835		2,865,835	1,346	2,867,181		16
	C. General Administration										
17	Administrative	84,180		275,887	360,067		360,067	(275,887)	84,180		17
18	Directors Fees			2,500	2,500		2,500		2,500		18
19	Professional Services			32,079	32,079		32,079		32,079		19
20	Dues, Fees, Subscriptions & Promotion			30,218	30,218		30,218		30,218		20
21	Clerical & General Office Expense	320,567	7,813	45,006	373,386		373,386	173,606	546,992		21
22	Employee Benefits & Payroll Taxes			591,060	591,060		591,060		591,060		22
23	Inservice Training & Education										23
24	Travel and Seminar			12,916	12,916		12,916		12,916		24
25	Other Admin. Staff Transportation			1,251	1,251		1,251		1,251		25
26	Insurance-Prop.Liab.Malpractice			383,785	383,785		383,785		383,785		26
27	Other (specify):*										27
28	TOTAL General Administration	404,747	7,813	1,374,702	1,787,262		1,787,262	(102,281)	1,684,981		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,383,702	348,435	1,757,300	5,489,437		5,489,437	(107,272)	5,382,165		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Sherman West Court

#0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			230,139	230,139		230,139	15,333	245,472			30
31	Amortization of Pre-Op. & Org											31
32	Interest			321,313	321,313		321,313	(14,355)	306,958			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			10,269	10,269		10,269		10,269			35
36	Other (specify): ^a											36
37	TOTAL Ownership			561,721	561,721		561,721	978	562,699			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			5,284	5,284		5,284		5,284			38
39	Ancillary Service Center:		589,813		589,813		589,813		589,813			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			61,320	61,320		61,320		61,320			42
43	Other (specify): ^a Nonallowable Costs			85,185	85,185		85,185	(85,185)				43
44	TOTAL Special Cost Centers		589,813	151,789	741,602		741,602	(85,185)	656,417			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,383,702	938,248	2,470,810	6,792,760		6,792,760	(191,479)	6,601,281			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(6,197)	2		4
5	Telephone, TV & Radio in Resident Room	(5,981)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	595	30		9
10	Interest and Other Investment Income	(14,355)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(1,196)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(37,552)	43		24
25	Fund Raising, Advertising and Promotiona	(15,559)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising				29
30	Other-Attach Schedule See attached Schedule 5A	(32,577)			30
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (112,822)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(78,657)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (78,657)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (191,479)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Sherman West Court
Provider #: 0037507
4/30/2005

Schedule 5A

Schedule VI.
Line 29, Other

<u>Nonallowable Expenses</u>	<u>Amount</u>	<u>Reference</u>
Lab expense	(30,818)	43
Residents clothing	(60)	43
Miscellaneous income offset	(2,905)	21
Activity income offset	1,346	11
Vending income offset	<u>(140)</u>	2
Total	<u><u>(32,577)</u></u>	

SEE ACCOUNTANTS' COMPILATION REPORT

Sherman West Court

ID# 0037507

Report Period Beginning: 05/01/04

Ending: 04/30/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Sherman West Court# 0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(6,197)	0	0	0	0	0	0	0	0	0	0	(6,197)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(6,197)	0	0	0	0	0	0	0	0	0	0	(6,197)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(275,887)	0	0	0	0	0	0	0	0	0	(275,887)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(5,981)	182,492	0	0	0	0	0	0	0	0	0	176,511	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(5,981)	(93,395)	0	0	0	0	0	0	0	0	0	(99,376)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(12,178)	(93,395)	0	0	0	0	0	0	0	0	0	(105,573)	29

Summary B

04/30/05

[illegible]

Facility Name & ID Number Sherman West Court # 0037507 Report Period Beginning: 05/01/04 Ending: 04/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sherman Health Systems	100%			Sherman Hospital	Elgin	Hospital
				Sherman Home		Home Health
				Care Partners	Elgin	Agency
				Sherman Health Systems	Elgin	Management Co.
See Schedule 6A for Board of Directors						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Management Fees	\$ 275,887	Sherman Health System	100.00%	\$	(275,887)	1
2	V	21	Administrative Expense		Sherman Health System	100.00%	182,492	182,492	2
3	V	30	Depreciation Expense		Sherman Health System	100.00%	14,738	14,738	3
4	V	10	Nursing Cost	8,468	Sherman Hospital		8,468		4
5	V	22	Fringe Benefits	66,040	Sherman Hospital		66,040		5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 350,395			\$ 271,738	\$ * (78,657)	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Sherman West Court
Facility #0037507
4/30/2005

Medicaid Cost Report
Schedule 6A

Page 6: VII - Schedule A - Non-Profit required attachment: List of Board of Directors

Board Member	Directly Provided Services	Type of Service	Entity owned by Board Member doing Business with nursing home	Type of Business Conducted
Reverend Dr. Robert D. Linstrom	No	N/A	N/A	N/A
Richard S.Schefflow	No	N/A	N/A	N/A
Earl W. Lamp	No	N/A	N/A	N/A
Al Pagorski	No	N/A	N/A	N/A
Toni Geister	No	N/A	N/A	N/A
Richard Floyd	No	N/A	N/A	N/A
Kyung W. Koo, M.D.	Yes	Medicare Medical Director	N/A	N/A
Sue Spears	No	N/A	N/A	N/A
Michael Kenyon	No	N/A	N/A	N/A

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sherman West Court # 0037507 Report Period Beginning: 05/01/04 Ending: 04/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Toni Geister	Director	Board Member	None	None	Less than 1	Less than 1	Board Mtg. Fe	\$ 250	L 18, C 3	1
2	Earl W. Lamp	Treasurer	Board Member	None	None	Less than 1	Less than 1	Board Mtg. Fees	250	L 18, C 3	2
3	Richard S. Schefflow	Secretary	Board Member	None	None	Less than 1	Less than 1	Board Mtg. Fees	250	L 18, C 3	3
4	Michael Kenyon	Director	Board Member	None	None	Less than 1	Less than 1	Board Mtg. Fees	250	L 18, C 3	4
5	Reverend Dr. Robert Linstron	Chairman	Board Member	None	None	Less than 1	Less than 1	Board Mtg. Fees	750	L 18, C 3	5
6	Kyung W. Koo, M.D.	Director	Board Member	None	None	Less than 1	Less than 1	Board Mtg. Fees	750	L 18, C 3	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 2,500		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sherman West Court# 0037507Report Period Beginning: 05/01/04Ending: 04/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Sherman Health Systems
 Street Address 1019 East Chicago Street
 City / State / Zip Code Elgin, IL 60120-6822
 Phone Number (847) 608-6114
 Fax Number (847) 608-6117

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	21 Administrative Expenses	Accumulated Costs	215,367,046	3	\$ 5,818,130	\$	6,755,205	\$ 182,492	1
2	30 Depreciation Expense	Accumulated Costs	215,367,046	3	469,862		6,755,205	14,738	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 6,287,992	\$		\$ 197,230	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Illinois Health Facilities		x	Refinance construction bond	\$24,326.00	10/15/97	\$ 4,736,121	\$ 5,728,116	8/2027	Various	\$ 321,313	1	
2	Authority											2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$24,326.00		\$ 4,736,121	\$ 5,728,116			\$ 321,313	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(14,355)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$					(14,355)	14
15	TOTALS (line 9+line14)						\$ 4,736,121	\$ 5,728,116			\$ 306,958	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000	8		
	2001	9		
	2002	10		
	2003	11		
	2004	12		
No real estate taxes to be paid in 2004 or 2005 due to real estate tax exempt status being granted.				

FOR OHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY IDPH LICENSE NUMBER 0037507

TELEPHONE (847) 742-7070 FAX #: (847) 742-7248

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Page 10A

Facility Name & ID Number Sherman West Court

0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,260 B. General Construction Type: Exterior Brick Frame Wood/Masonry Number of Stories 1C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Patient Care</u>	<u>115,500</u>	<u>1991</u>	<u>\$ 504,179</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 504,179	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sherman West Court

0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	120	1991	1991	\$ 2,486,860	\$ 62,171	40	\$ 62,171	\$	\$ 883,352
5									
6									
7									
8									
Improvement Type**									
9	Building Improvements	1991	1991	99,031		5			99,031
10	Building Improvements	1991	1991	219,089		10			219,089
11	Building Improvements	1991	1991	205,843	14,994	15	13,723	(1,271)	194,980
12	Building Improvements	1991	1991	826,676	41,334	20	41,334		587,286
13	Building Improvements	1991	1991	91,155	3,646	25	3,646		51,805
14	Building Improvements	1991	1991	21,960		10			21,960
15	Building Improvements	1991	1991	3,398	227	15	227		3,060
16	Building Improvements	1992	1992	22,980		10			22,980
17	Building Improvements	1992	1992	2,000	183	15	133	(50)	1,665
18	Building Improvements	1993	1993	962		5			962
19	Building Improvements	1993	1993	13,219		10			13,219
20	Building Improvements	1993	1993	3,750	250	15	250		2,875
21	Building Improvements	1993	1993	14,525		20	726	726	8,350
22	Building Improvements	1994	1994	6,951	348	20	348		3,651
23	Carpet Tiles	1995	1995	1,500	150	10	150		1,425
24	Sliding Doors	1996	1996	3,345	334	10	334		3,176
25	Resurface Parking Lot	1996	1996	4,800		5			4,800
26	Carpeting	1997	1997	3,930		5			3,930
27	Carpet/tile Base	1997	1997	12,580		5			12,580
28	Kickplates	1997	1997	4,165		5			4,165
29	Carpet Living Room	1998	1998	4,340	433	10	433		2,816
30	Cement Board & Ceramic Tile	1999	1999	4,475	448	10	448		2,912
31	Wallpaper	1999	1999	1,819		5			1,819
32	Landscaping	1999	1999	893		5			893
33	Construction contract for new entrance & nursing station	1999	1999	938,914	23,473	40	23,473		138,397
34	Kitchen Wall Boards	2000	2000	1,365	137	5	137		1,365
35	Parking Lot Improvements	2000	2000	52,250	1,742	30	1,742		8,710
36	Purchasing Department Ceiling Light Fixtures	2000	2000	1,967	197	10	197		985

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Sherman West Court

0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Carpeting	2002	\$ 19,785	\$ 3,957	5	\$ 3,957		\$ 12,037	37
38	Wallpaper	2002	19,893	3,979	5	3,979		12,103	38
39	Roofing	2001	1,400	140	10	140		490	39
40	Door	2001	1,125	75	15	75		263	40
41	Carpeting	2003	5,732	1,146	5	1,146		2,865	41
42	Carpeting	2003	1,855	371	5	371		928	42
43	Wiring for therapy room	2003	4,431	443	10	443		1,108	43
44	HVAC upgrade and testing	2003	52,902	3,527	15	3,527		8,818	44
45	Fire sprinklers	2003	12,149	607	20	607		1,518	45
46	HVAC upgrade and testing	2003	51,875	5,188	10	5,188		15,564	46
47	Light fixtures and wiring for cafeteria	2004	3,967	397	10	397		595	47
48	Wallpaper	2004	6,868	1,374	5	1,374		2,061	48
49	Vent pipe	2004	1,068	214	5	214		321	49
50	Vinyl base	2004	900	180	5	180		270	50
51	HVAC upgrade and testing	2004	8,909	594	15	594		891	51
52	Door holder	2004	1,056	70	15	70		105	52
53	Circuit breaker	2004	2,250	150	15	150		225	53
54	Door plate	2004	2,053	137	15	137		205	54
55	Sewer line and trap	2004	2,950	197	15	197		295	55
56	Drapes	2005	5,817	582	5	582		582	56
57	Carpeting	2005	11,175	1,117	5	1,117		1,117	57
58	Carpeting	2005	9,400	470	10	470		470	58
59	Light fixtures and wiring	2005	8,667	433	10	433		433	59
60	Sign for dining room	2005	2,039	102	10	102		102	60
61	Fire system	2005	12,230	408	15	408		408	61
62	Sewer line	2005	2,950	59	25	59		59	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,308,188	\$ 175,984		\$ 175,389	\$ (595)	\$ 2,366,071	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number: Sherman West Cour

0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 610,285	\$ 54,666	\$ 54,666	\$	5-20 years	\$ 372,817	71
72	Current Year Purchases	13,564	679	679		10 years	679	72
73	Fully Depreciated Assets	596,135				5-10 years	596,135	73
74	Allocated from Sherman Health Systems			14,738	14,738			74
75	TOTALS	\$ 1,219,984	\$ 55,345	\$ 70,083	\$ 14,738		\$ 969,631	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$			76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,032,351	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 231,329	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 245,472	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 14,143	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,335,702	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
 This amount was calculated by dividing the total amount to be amortized
 by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 10,269 Description: Copy Machines: \$10,269
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
 Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u> </u> /2006	\$ <u> </u>
13.	<u> </u> /2007	\$ <u> </u>
14.	<u> </u> /2008	\$ <u> </u>

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$		
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
(c) For in-house training programs only. Do not include fringe benefit.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					Units	Cost					
1	Licensed Occupational Therapist	L 10A, C 1& 3	2159	hrs	\$ 47,503	2,073	\$ 87,048	\$	4,232	\$ 134,551	1
2	Licensed Speech and Language Development Therapist	L10A, C 1	1403	hrs	23,864				1,403	23,864	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	L10A, C 1, 2, & 3	5046	hrs	141,289	495	25,726	861	5,541	167,876	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	L39, C 2		# of prescripts				534,183		534,183	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Exceptional Care Program										12
13	Other (specify): See attached Schedule 16A							55,630		55,630	13
14	TOTAL				\$ 212,656	2,568	\$ 112,774	\$ 590,674	11,176	\$ 916,104	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Sherman West Court
Provider #: 0037507
05/01/04 to 04/30/05

Schedule 16A

XIV. Special Services
Line 13 Other (specify):

Service	Line Reference	Outside Practioner		Supplies
		Units	Cost	
Specialized beds	L 39, C 2			15,233
Oxygen	L 39, C 2			40,397
				<u>55,630</u>

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,102,144	\$ 1,102,144	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 151,353)	1,358,462	1,358,462	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	128,588	128,588	6
7	Other Prepaid Expenses	9,648	9,648	7
8	Accounts Receivable (owners or related parties)	86,437	86,437	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,685,279	\$ 2,685,279	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	504,179	504,179	13
14	Buildings, at Historical Cost	5,295,469	5,308,188	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,219,752	1,219,984	16
17	Accumulated Depreciation (book methods)	(3,324,350)	(3,335,702)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Bond Issue Cost	87,603	87,603	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,782,653	\$ 3,784,252	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,467,932	\$ 6,469,531	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 123,814	\$ 123,814	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	134,434	134,434	29
30	Accrued Salaries Payable	287,055	287,055	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	77,565	77,565	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to Related Parties	715,924	715,924	36
37	Deferred Income, Accrued Expenses	564,487	564,487	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,903,279	\$ 1,903,279	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	5,593,682	5,593,682	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,593,682	\$ 5,593,682	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,496,961	\$ 7,496,961	46
47	TOTAL EQUITY (page 18, line 24)	\$ (1,029,029)	\$ (1,027,430)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,467,932	\$ 6,469,531	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 859,518	1
2	Restatements (describe):		2
3	Prior period audit adjustments	(2,068,421)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,208,903)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	179,874	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 179,874	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,029,029)	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Sherman West Court

0037507

Report Period Beginning: 05/01/04

Ending: 04/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,870,433	1
2	Discounts and Allowances for all Levels	(1,056,854)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,813,579	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	905,168	6
7	Oxygen	146,099	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,051,267	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	3,640	13
14	Non-Patient Meals	6,197	14
15	Telephone, Television and Radio	5,981	15
16	Rental of Facility Space		16
17	Sale of Drugs	762,456	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	22,107	19
20	Radiology and X-Ray		20
21	Other Medical Services	291,353	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,091,734	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	14,355	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 14,355	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous, Vending, & Activities Income	1,699	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,699	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,972,634	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	836,340	31
32	Health Care	2,865,835	32
33	General Administration	1,787,262	33
B. Capital Expense			
34	Ownership	561,721	34
C. Ancillary Expense			
35	Special Cost Centers	680,282	35
36	Provider Participation Fee	61,320	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,792,760	40
41	Income before Income Taxes (line 30 minus line 40)**	179,874	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 179,874	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Sherman West Court# 0037507Report Period Beginning: 05/01/04Ending: 04/30/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	4,696	5,076	\$ 163,881	\$ 32.29	1
2	Assistant Director of Nursing					2
3	Registered Nurses	36,800	40,082	1,073,807	26.79	3
4	Licensed Practical Nurses	3,664	3,972	75,559	19.02	4
5	CNAs & Orderlies	60,013	66,137	836,305	12.65	5
6	CNA Trainees					6
7	Licensed Therapist	7,569	8,096	212,656	26.27	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,967	2,086	36,768	17.63	9
10	Activity Assistants	2,715	2,947	28,701	9.74	10
11	Social Service Worker	1,910	2,086	41,425	19.86	11
12	Dietician	1,160	1,221	26,276	21.52	12
13	Food Service Supervisor	3,974	4,171	90,473	21.69	13
14	Head Cook	5,297	5,706	59,332	10.40	14
15	Cook Helpers/Assistants					15
16	Dishwashers	11,001	11,543	89,263	7.73	16
17	Maintenance Worker	3,922	4,119	69,064	16.77	17
18	Housekeepers	9,617	10,216	83,518	8.18	18
19	Laundry	3,980	4,356	31,106	7.14	19
20	Administrator	1,971	2,086	84,180	40.35	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,930	2,036	63,760	31.32	23
24	Clerical	15,730	17,227	256,807	14.91	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,616	1,713	19,520	11.40	31
32	Other Health Care <u>See Sch. 20A</u>	3,043	3,233	41,301	12.77	32
33	Other(specify) _____					33
34	TOTAL (lines 1 - 33)	182,575	198,109	\$ 3,383,702 *	\$ 17.08	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	39,300	L 9, C 3	36
37	Medical Records Consultant	20	1,213	L 10, C 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	48	1,440	L 10, C 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	768	L 11, C 3	44
45	Social Service Consultant				45
46	Other(specify) _____				46
47	_____				47
48	_____				48
49	TOTAL (lines 35 - 48)	84	\$ 42,721		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	311	\$ 18,630	L 10, C 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	311	\$ 18,630		53

SEE ACCOUNTANTS' COMPILATION REPORT

Sherman West Court
IDPH Facility ID # 0037507
4/30/2005

Schedule 20A

Schedule XVIII
Line 32, Other

Description	Hours Worked	Hours Paid	Salaries/ Wages	Average
MDS Coordinator	425	425	10,442	24.57
Nursing Secretary	2,618	2,808	30,859	10.99
<hr/>				
Total	3,043	3,233	41,301	

SEE ACCOUNTANTS' COMPILATION REPORT

Sherman West Court

Provider #: 0037507

05/01/04 to 04/30/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
---------------	-------------	---------------

To Schedule XIX, Section C

<u>0</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3	N/A												
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sherman West Court# 0037507

Report Period Beginning:

05/01/04

Ending:

04/30/05**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount Life Services Network \$4,355
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 22,113 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 61,320
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? Yes Indicate the amount \$ 6,197
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ernst & Young LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit currently in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

04:30 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-191,479	equal to	-191,479	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	306,958	equal to	306,958	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	245,472	equal to	245,472	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	10,269	equal to	10,269	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	212,656	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	326,291	equal to	326,291	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	590,674	equal to	590,674	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	836,340	equal to	836,340	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	2,865,835	equal to	2,865,835	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	1,787,262	equal to	1,787,262	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	561,721	equal to	561,721	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	680,282	equal to	680,282	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	61,320	equal to	61,320	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,169,072	equal to	2,210,373	-41,301	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	212,656	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	65,469	equal to	65,469	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	41,425	equal to	41,425	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	265,344	equal to	265,344	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	69,064	equal to	69,064	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	83,518	equal to	83,518	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	31,106	equal to	31,106	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	84,180	equal to	84,180	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	320,567	equal to	320,567	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,383,702	equal to	3,383,702	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	2,174	-2,174	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	39,300	< or = to	39,300	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	21,283	< or = to	21,429	-146	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	768	< or = to	3,253	-2,485	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	84,180	equal to	84,180	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	275,887	equal to	275,887	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	32,079	equal to	32,079	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	591,060	equal to	591,060	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	30,218	equal to	30,218	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	12,916	equal to	12,916	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	61,320	equal to	61,320	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	None	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	None	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	9,264	equal to	9,264	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-78,657	equal to	-78,657	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	5,728,116	equal to	5,728,116	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	504,179	equal to	504,179	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	5,308,188	equal to	5,308,188	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,219,984	equal to	1,219,984	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	3,335,702	equal to	3,335,702	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-1,029,029	equal to	-1,029,029	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	179,874	equal to	179,874	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	6,467,932	equal to	6,467,932	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Sherman West Court
IDPA Comparative Data - Per Resident Day Cost
Year Ending 04/30/05

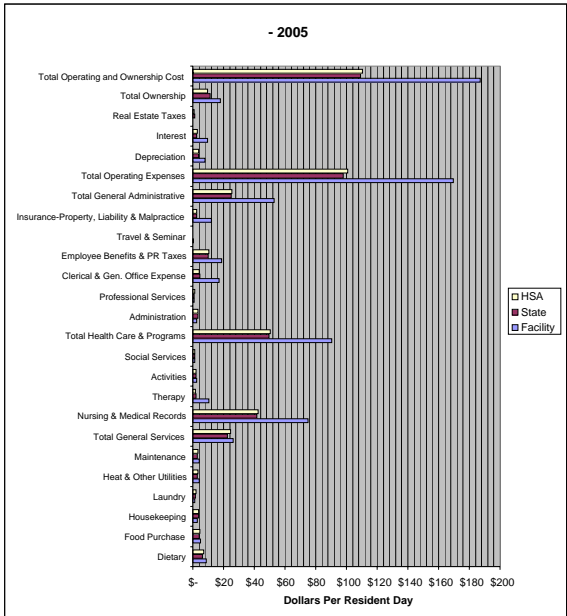
Enter your HSA # in next column
Census (Pulls from Page 2)

1

31,750

Cost Report Line	Description	Average Median Cost Per Day			IDPA LTC Profiles LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)	UN-INFLATED	10th %	90th %
		Your Facility	State	HSA				
1	Dietary	8.78	6.10	7.02	1			
2	Food Purchase	4.81	4.31	4.47	2			
3	Housekeeping	3.08	3.70	3.59	3			
4	Laundry	1.23	1.85	2.23	4			
5	Heat & Other Utilities	4.28	2.95	3.17	5			
6	Maintenance	3.96	3.01	3.26	6			
8	Total General Services	26.14	22.58	24.49	8			
10	Nursing & Medical Records	75.15	41.83	42.52	10			
10A	Therapy	10.28	2.10	1.86	10A			
11	Activities	2.34	1.91	2.18	11			
12	Social Services	1.30	1.42	1.45	12			
16	Total Health Care & Programs	90.30	49.48	50.39	16			
17	Administration	2.65	3.36	3.33	17			
19	Professional Services	1.01	0.99	1.09	19			
21	Clerical & Gen. Office Expense	17.23	4.79	4.32	21			
22	Employee Benefits & PR Taxes	18.62	10.09	10.42	22			
24	Travel & Seminar	0.41	0.08	0.10	24			
26	Insurance-Property, Liability & Malpractice	12.09	2.58	2.47	26			
28	Total General Administrative	53.07	24.94	25.31	28			
29	Total Operating Expenses	169.52	98.06	100.77	29			
30	Depreciation	7.73	3.70	3.82	30			
32	Interest	9.67	2.54	2.81	32			
33	Real Estate Taxes	17.72	11.11	9.73	33			
37	Total Operating and Ownership Cost	187.24	#####	110.50	37			

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column
Census (Pulls from Page 2)

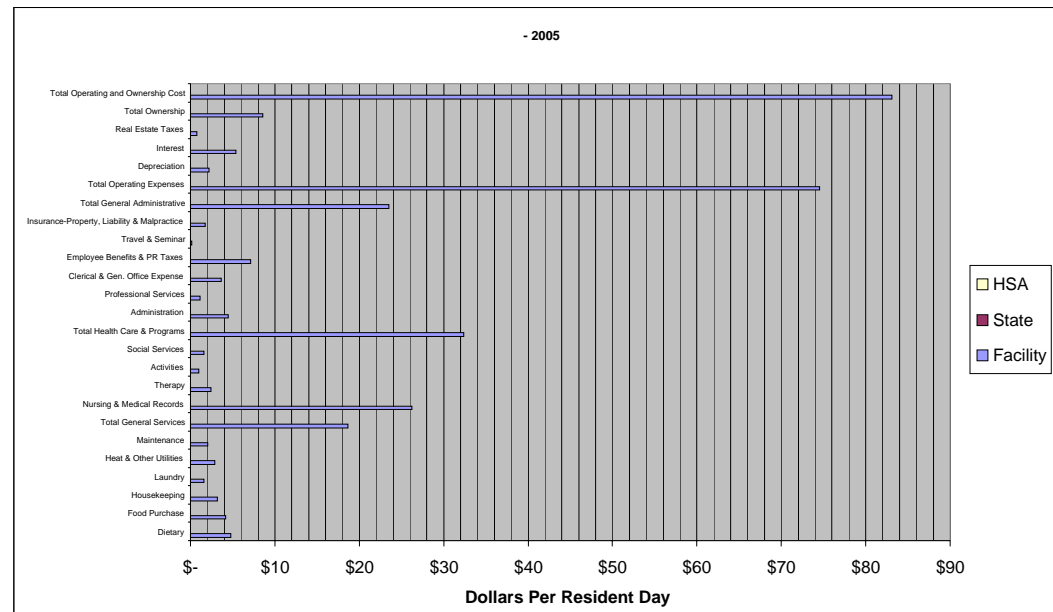
1
31,750

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	4.75	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	4.18	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	3.19	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	1.62	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	2.86	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	2.03	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	18.68	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	26.25	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	2.43	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	0.96	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	1.62	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	32.40	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	4.46	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	1.16	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	3.66	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	7.11	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.14	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	1.76	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	23.47	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	74.55	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	2.18	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	5.35	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	0.76	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	8.56	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	83.11	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

Notes:

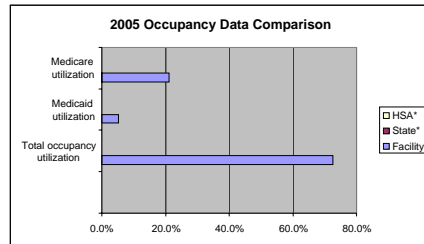
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



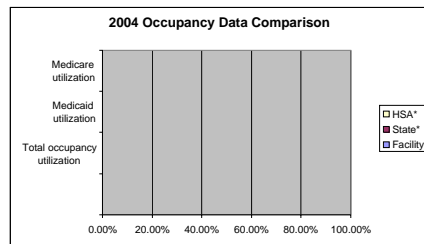
2005

	Your	State*	HSA*
	Facility		
Total occupancy utilization	72.49%	0.00%	0.00%
Medicaid utilization	5.22%	0.00%	0.00%
Medicare utilization	21.15%	0.00%	0.00%
Private pay percent utilization	46.12%	N/A	N/A
Capacity in Patient Days	43,800	N/A	N/A
Census days of service provided	31,750	N/A	N/A



2004

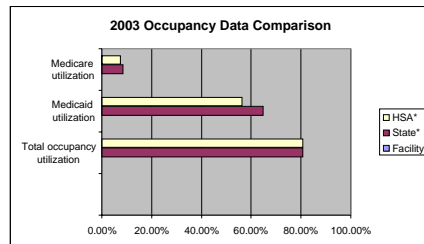
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

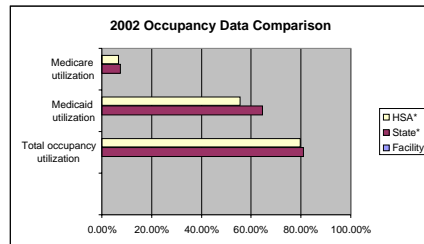
2003

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



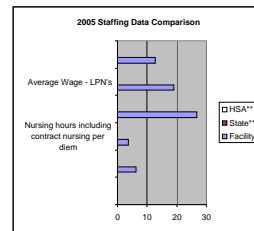
2002

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

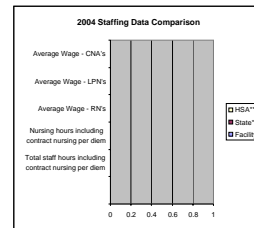


Sherman West Court
Comparative Staffing Data
Year Ending 04/30/05
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	6.25	0.00	0.00
Nursing hours including contract nursing per diem	3.64	0.00	0.00
Average Wage - RN's	26.79	0.00	0.00
Average Wage - LPN's	19.02	0.00	0.00
Average Wage - CNA's	12.65	0.00	0.00



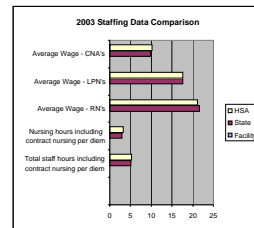
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	



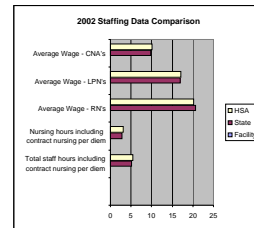
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Sherman West Court
Comparative Staffing Data
Year Ending 04/30/05
HSA 1

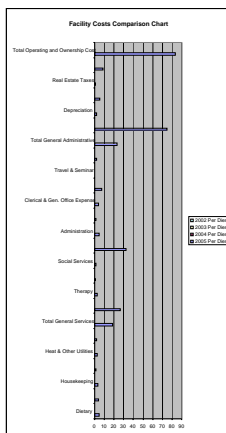
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



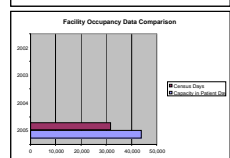
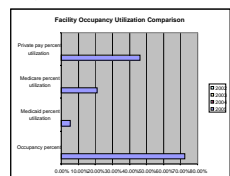
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



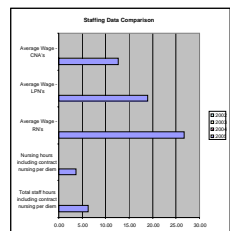
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Stony	4.75	4500.00	4500.00	4500.00
2	Food Purchase	2.18	4500.00	4500.00	4500.00
3	Housekeeping	3.19	4500.00	4500.00	4500.00
4	Laundry	1.42	4500.00	4500.00	4500.00
5	Heat & Other Utilities	2.86	4500.00	4500.00	4500.00
6	Maintenance	2.05	4500.00	4500.00	4500.00
8	Total General Services	18.68	4500.00	4500.00	4500.00
10	Nursing & Medical Records	38.25	4500.00	4500.00	4500.00
10A	Therapy	2.45	4500.00	4500.00	4500.00
11	Activities	1.96	4500.00	4500.00	4500.00
12	Social Services	1.42	4500.00	4500.00	4500.00
16	Total Health Care & Programs	55.80	4500.00	4500.00	4500.00
17	Administration	1.66	4500.00	4500.00	4500.00
19	Professional Services	1.14	4500.00	4500.00	4500.00
21	Child & Gen. Office Expense	0.66	4500.00	4500.00	4500.00
22	Employee Benefits & FR Taxes	7.11	4500.00	4500.00	4500.00
24	Travel & Lodging	0.14	4500.00	4500.00	4500.00
26	Insurance-Property, Liability & Malpractice	1.76	4500.00	4500.00	4500.00
28	Total General Administration	11.47	4500.00	4500.00	4500.00
29	Total Operating Expenses	70.53	4500.00	4500.00	4500.00
30	Depreciation	2.18	4500.00	4500.00	4500.00
32	Interest	5.18	4500.00	4500.00	4500.00
33	Real Estate Taxes	4.76	4500.00	4500.00	4500.00
37	Total Ownership	8.36	4500.00	4500.00	4500.00
	Total Operating and Ownership Cost	81.11	4500.00	4500.00	4500.00



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	72.46%	4500.00	4500.00	4500.00
Medicare percent utilization	5.22%	0.00%	0.00%	0.00%
Medicaid percent utilization	21.19%	0.00%	0.00%	0.00%
Private pay percent utilization	46.12%	0.00%	0.00%	0.00%
Capacity in Patient Days	40,800	0	0	0
Census Days	39,760	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	0.20	0.00	0.00	0.00
Nursing hours including contract nursing per day	0.00	0.00	0.00	0.00
Average Wage- BSN	26.79	0.00	0.00	0.00
Average Wage- LPN	19.00	0.00	0.00	0.00
Average Wage- CNAs	12.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	265,344	11,273	2,174	278,791	0	278,791	0	278,791
2. Food Purchase	0	159,102	0	159,102	0	159,102	(6,337)	152,765
3. Housekeeping	83,518	0	14,279	97,797	0	97,797	0	97,797
4. Laundry	31,106	7,944	0	39,050	0	39,050	0	39,050
5. Heat and Other Utilities	0	0	135,878	135,878	0	135,878	0	135,878
6. Maintenance	69,064	3,147	53,511	125,722	0	125,722	0	125,722
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	449,032	181,466	205,842	836,340	0	836,340	(6,337)	830,003
9. Medical Director	0	0	39,300	39,300	0	39,300	0	39,300
10. Nursing & Medical Records	2,210,373	154,210	21,429	2,386,012	0	2,386,012	0	2,386,012
10a. Therapy	212,656	861	112,774	326,291	0	326,291	0	326,291
11. Activities	65,469	4,085	3,253	72,807	0	72,807	1,346	74,153
12. Social Services	41,425	0	0	41,425	0	41,425	0	41,425
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	2,529,923	159,156	176,756	2,865,835	0	2,865,835	1,346	2,867,181
17. Administrative	84,180	0	275,887	360,067	0	360,067	(275,887)	84,180
18. Directors Fees	0	0	2,500	2,500	0	2,500	0	2,500
19. Professional Services	0	0	32,079	32,079	0	32,079	0	32,079
20. Fees, Subscriptions & Promotion	0	0	30,218	30,218	0	30,218	0	30,218
21. Clerical & General Office	320,567	7,813	45,006	373,386	0	373,386	173,606	546,992
22. Employee Benefits & Payroll	0	0	591,060	591,060	0	591,060	0	591,060
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	12,916	12,916	0	12,916	0	12,916
25. Other Admin. Staff Trans	0	0	1,251	1,251	0	1,251	0	1,251
26. Insurance-Prop.Liab.Malpractice	0	0	383,785	383,785	0	383,785	0	383,785
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	404,747	7,813	1,374,702	1,787,262	0	1,787,262	(102,281)	1,684,981
29. Total General Administrative	3,383,702	348,435	1,757,300	5,489,437	0	5,489,437	(107,272)	5,382,165
30. Depreciation	0	0	230,139	230,139	0	230,139	15,333	245,472
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	321,313	321,313	0	321,313	(14,355)	306,958
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	10,269	10,269	0	10,269	0	10,269
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	561,721	561,721	0	561,721	978	562,699
38. Medically Necessary T	0	0	5,284	5,284	0	5,284	0	5,284
39. Ancillary Service Cent	0	589,813	0	589,813	0	589,813	0	589,813
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	61,320	61,320	0	61,320	0	61,320
43. Other (specify):*	0	0	85,185	85,185	0	85,185	(85,185)	0
44. Total Special Cost Ce	0	589,813	151,789	741,602	0	741,602	(85,185)	656,417
45. Grand Total	3,383,702	938,248	2,470,810	6,792,760	0	6,792,760	(191,479)	6,601,281

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,102,144	1,102,144
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	1,358,462	1,358,462
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	128,588	128,588
7. Other Prepaid Expenses	9,648	9,648
8. Accounts Receivable-Owner/Related Party	86,437	86,437
9. Other (specify):	0	0
10. Total current assets	2,685,279	2,685,279
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	504,179	504,179
14. Buildings, at Historical Cost	5,295,469	5,308,188
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	1,219,752	1,219,984
17. Accumulated Depreciation (book methods)	#####	-3,335,702
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	87,603	87,603
24. Total Long-Term Assets	3,782,653	3,784,252
25. Total Assets	6,467,932	6,469,531
CURRENT LIABILITIES		
26. Accounts Payable	123,814	123,814
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	134,434	134,434
30. Accrued Salaries Payable	287,055	287,055
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	77,565	77,565
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	715,924	715,924
37. Other Current Liabilities (specify):	564,487	564,487
38. Total Current Liabilities	1,903,279	1,903,279
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	5,593,682	5,593,682
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	5,593,682	5,593,682
46. Total Liabilities	7,496,961	7,496,961
47. Total Equity	#####	-1,027,430
48. Total Liabilities and Equity	6,467,932	6,469,531

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	5,870,433
2. Discounts and Allowances for all Levels	-1,056,854
Subtotal - Inpatient Care	4,813,579
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	905,168
7. Oxygen	146,099
Subtotal - Ancillary Revenue	1,045,245
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	3,640
14. Non-Patient Meals	6,197
15. Telephone, Television, and Radio	5,981
16. Rental of Facility Space	0
17. Sale of Drugs	762,456
18. Sale of Supplies to Non-Patients	0
19. Laboratory	22,107
20. Radiology and X-Ray	0
21. Other Medical Services	291,353
22. Laundry	0
Subtotal - Other Operating Revenue	1,091,734
24. Contributions	0
25. Interest and Other Investments Income	14,355
Subtotal - Non-Operating Revenue	14,355
27. Other Revenue (specify):	1,699
28. Other Revenue (specify):	0
Subtotal - Other Revenue	1,699
30. Total Revenue	6,966,612
31. General Services	836,340
32. Health Care	2,874,018
33. General Administration	1,787,262
34. Ownership	561,721
35. Special Cost Centers	672,099
35. Provider Participation Fee	61,320
37. Other	0
40. Total Expenses	6,792,760
41. Income Before Income Taxes	173,852
42. Income Taxes	0
43. Net Income or Loss for the Year	173,852

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LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

2005 - Average Wage Data Table

[illegible]

2005 - Staffing and Occupancy Data

[illegible]

2004 Costs

2004
Census

Cost	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

	2004 Costs	2004 Census
Cost Report		
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2004 - Average Wage Data Table

[illegible]

2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		<u>10th %</u>	<u>90th %</u>
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70		4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11		3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61		2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13		0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95		2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82		1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73		17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15		27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24		-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54		1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27		0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49		32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17		1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77		0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25		2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08		6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07		-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61		0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93		16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71		69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38		1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50		-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11		-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39		3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		73.16	166.14

2003
Census

2003 Costs

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA			
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		<u>10th %</u>	<u>90th %</u>
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30	
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10	
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33	
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45	
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76	
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62	
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50	

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%	
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%	
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%	

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30	
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00	
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%